

**Commission on the Status of Women
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REV.1.**

Accelerating the achievement of gender equality and the empowerment of all women and girls by addressing poverty and strengthening institutions and financing with a gender perspective

Opening paras

1.

The Commission on the Status of Women reaffirms the Beijing Declaration and Platform for Action, the outcome documents of the twenty-third special session of the General Assembly and the declarations adopted by the Commission on the occasion of the tenth, fifteenth, twentieth and twenty-fifth anniversaries of the Fourth World Conference on Women, and stresses the need to further strengthen their implementation.

2.

The Commission reiterates that the Universal Declaration of Human Rights, the Convention on the Elimination of All Forms of Discrimination against Women and the Convention on the Rights of the Child, and the Optional Protocols thereto, as well as other relevant conventions and treaties, such as the International Covenant on Economic, Social and Cultural Rights, the International Covenant on Civil and Political Rights, the Convention on the Rights of Persons with Disabilities, the International Convention on the Elimination of All Forms of Racial Discrimination and the International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families provide an international legal framework and a comprehensive set of measures for realizing gender equality and the empowerment of all women and girls and the full and equal enjoyment of all human rights and fundamental freedoms by all women and girls throughout their life course.

Beijing Declaration and Platform for Action, Agenda 2030, Summits, other Conferences

3.

The Commission reaffirms that the Beijing Declaration and Platform for Action and the outcome documents of its reviews, and the outcomes of relevant major United Nations conferences and summits and the follow-up to those conferences and summits, have laid a solid foundation for sustainable development and that the full, effective and accelerated implementation of the Beijing Declaration and Platform for Action will make a crucial contribution to the implementation of the 2030 Agenda for Sustainable Development and to achieving gender equality and the empowerment of all women and girls.

4.

The Commission emphasizes the mutually reinforcing relationship among achieving gender equality and the empowerment of all women and girls, and the full, effective and accelerated implementation of the Beijing Declaration and Platform for Action and the gender-responsive implementation of the 2030 Agenda. It acknowledges that women's and girls' full, equal, effective and meaningful participation in and decision making by addressing poverty and strengthening institutions and financing with a gender perspective, is essential for achieving sustainable development, promoting peaceful, just and inclusive

societies, enhancing inclusive and sustainable economic growth and productivity, ending poverty, in all its forms and dimensions everywhere and ensuring the well-being of all. It recognizes that women and girls play a vital role as agents of change for sustainable development.

5.

The Commission reaffirms the commitments to gender equality and the empowerment of all women and girls made at relevant United Nations summits and conferences, including the International Conference on Population and Development and its Programme of Action and the outcome documents of its reviews. It recognizes that the 2030 Agenda, the SIDS Accelerated Modalities of Action (SAMOA) Pathway, the Sendai Framework for Disaster Risk Reduction 2015–2030, the Addis Ababa Action Agenda of the Third International Conference on Financing for Development, the New Urban Agenda, the World Summit for Social Development and the political declaration of the high-level meeting on universal health coverage contribute, inter alia, to achieving gender equality and the empowerment of all women and girls and the full realization of all human rights and fundamental freedoms in addressing poverty and strengthening institutions and financing with a gender perspective. The Commission recalls the Paris Agreement adopted under the United Nations Framework Convention on Climate Change.

6.

The Commission reiterates that the 2030 Agenda needs to be implemented in a comprehensive manner, reflecting its universal, integrated and indivisible nature, taking into account different national realities, capacities and levels of development, and respecting each country's policy space and leadership while remaining consistent with relevant international rules and commitments, including by developing cohesive sustainable development strategies to achieve gender equality and the empowerment of all women and girls. The Commission affirms that Governments have the primary responsibility for the follow-up to and review of the 2030 Agenda at the national, regional and global levels with regard to progress made.

7.

The Commission further recalls the Declaration on the Right to Development, the United Nations Declaration on the Rights of Indigenous Peoples and the New York Declaration for Refugees and Migrants.

Civil, cultural, economic, political, and social rights and instruments

8.

The Commission acknowledges the important role played by regional conventions, instruments and initiatives in their respective regions and countries, and their follow-up mechanisms, in the achievement of gender equality and the empowerment of all women and girls, including in addressing poverty and strengthening institutions and financing with a gender perspective.

9.

The Commission reaffirms that the promotion and protection of, and respect for, the human rights and fundamental freedoms of all women and girls, including the right to development, which are universal, indivisible, interdependent and interrelated, are crucial for the full and equal participation of women and girls in society and for women's economic empowerment and should be mainstreamed into all policies and programmes. It also reaffirms the need to take measures to ensure that every person is entitled to participate

in, contribute to and enjoy economic, social, cultural and political development and that equal attention and urgent consideration should be given to the promotion, protection and full realization of civil, political, economic, social and cultural rights, in addressing poverty and strengthening institutions and financing with a gender perspective.

10.

The Commission recognizes the importance of relevant International Labour Organization standards related to the realization of women's right to work and rights at work. It recalls the decent work agenda of the International Labour Organization and the International Labour Organization Declaration on Fundamental Principles and Rights at Work and notes the importance of their effective implementation.

11.

The Commission recognizes that progress in achieving gender equality, the empowerment of all women and girls, and the full enjoyment of their human rights has been held back owing to the persistence of poverty; it acknowledges that the Beijing Platform for Action underscores that poverty amongst women and girls is related to the absence of economic opportunities, the lack of access to economic resources, education and support services, and the low levels of participation in decision-making; it further recognizes that gender equality and the empowerment of women and girls is critical to eliminating poverty and that poverty is a cause and consequence of systemic failures that lead to exclusion and discrimination, violating civil, cultural, economic, political and social rights.

Gender equality and poverty

12.

The Commission acknowledges that multiple and intersecting forms of discrimination and marginalization are obstacles to accelerating the achievement of gender equality and the empowerment of all women and girls by addressing poverty and strengthening institutions and financing with a gender perspective. It respects and values the diversity of situations and conditions of women and girls and recognizes that some women face particular barriers to their empowerment. It stresses that, while all women and girls have the same human rights, women and girls in different contexts have particular needs and priorities, requiring appropriate responses.

13.

The Commission expresses concern that the feminization of poverty persists and that eradicating poverty in all its forms and dimensions, including extreme poverty, is the greatest global challenge and an indispensable requirement for sustainable development, including to achieving gender equality and the empowerment of women and girls; and recognizes the importance of taking positive action, including in the form of policies and best practices, at the national and international levels, that address existing inequalities, including among and within countries, in the distribution of services, resources and infrastructure, as well as access to food, health care, education and decent work in cities and other human settlements in order to break the cycle of intergenerational poverty and vulnerability

14.

The Commission recognizes **with deep concern** that women and girls experience higher poverty risks and rates than men and boys and that the gender-poverty gap is projected to persist. It acknowledges that currently, 10.3 per cent of women are living in extreme poverty, **and if current trends continue, an estimated 8 per cent of women worldwide (342 million) will still be living** on less than USD \$2.15 a day in 2030, most of them in sub-Saharan Africa. It further notes **with concern** that women and girls in

poverty experience multiple and compounding deprivations that are intensified by other dimensions of inequality including race, ethnicity, **colour, sex, age, language, religion, political or other opinion, national or social origin, property, birth**, disability, location, marital and migrant **or other** status, among others, and their experiences of poverty are shaped by gender stereotypes **and negative social** norms.

15.

The Commission recognizes that adolescent girls face gender and age-based discrimination and exclusion, which is further exacerbated for those living in poverty also due to, inter alia, high fertility rates, single motherhood and child, early and forced marriage. It further acknowledges that the higher likelihood of career interruptions, part time employment, lower earnings, concentration in the informal sector and more time spent on unpaid care work accrue throughout their life course, resulting in older women having fewer assets, savings and social protection benefits.

Global challenges

16.

The Commission recognizes that over the past several years, the world has faced global challenges and emergencies, including energy, natural disasters, geopolitical tensions, rising levels of sovereign debt, the cost-of-living crisis, health threats, food insecurity, the coronavirus disease (COVID-19) pandemic, climate change, biodiversity loss, environmental degradation, armed conflicts, humanitarian crisis, violent extremism as and when conducive to terrorism, and related humanitarian emergencies and the forced displacement of people, which have particularly negative impacts on women and girls. The Commission further expresses concern that these intersecting and overlapping crises have pushed people, in particular women and girls, further behind and into extreme poverty, and that the current food and energy crisis disproportionately affects women and girls.

17.

The Commission reaffirms the right to food and safe drinking water and recognizes that women and girls are disproportionately affected by hunger, food insecurity and poverty, in part as a result of gender inequality and discrimination. It expresses concern that in many countries girls are twice as likely as boys to die from malnutrition and preventable childhood diseases, and that it is estimated that almost twice as many women as men suffer from malnutrition. It recognizes the critical role of women in both short- and long-term responses to food insecurity, malnutrition, excessive price volatility and food crises in developing countries.

Climate Change

18.

The Commission remains deeply concerned that all women and girls, especially in developing countries, including small island developing States, and particularly those in vulnerable situations, are often disproportionately affected by the adverse impacts of climate change, environmental degradation, biodiversity loss, extreme weather events and natural disasters and other environmental issues, such as land degradation, desertification, deforestation, sand and dust storms, persistent drought, floods, sea level rise, coastal erosion and ocean acidification, including disproportionate exposure to risk and increased loss of life and livelihoods, and reiterates its deep concern over the challenges posed by climate change to the achievement of sustainable development and poverty eradication. It recalls that the parties to the Paris

Agreement acknowledged that they should, when taking action to address climate change, respect, promote and consider gender equality, the empowerment of women and girls and intergenerational equity and, in this context, also recalls the adoption of the second gender action plan by the Conference of the Parties to the United Nations Framework Convention on Climate Change at its twenty-fifth session.

Women Peace and Security

19.

The Commission recalls the establishment of the women and peace and security agenda and reaffirms that the full, equal, effective and meaningful participation of women in all stages of peace processes, conflict prevention, conflict resolution and peacebuilding is one of the essential factors for the maintenance and promotion of international peace and security.

Violence against women and girls

20.

The Commission strongly condemns all forms of violence against women and girls, which are rooted in historical and structural inequalities and unequal power relations between men and women. It recognizes that systemic bias embedded in the economic and social structures of society expose to a disproportionately high risk of violence and in turn, violence heightens women's risk of poverty and economic hardship. It reiterates that violence against women and girls in all its forms and manifestations, online and offline, in public and private spheres, including sexual and gender-based violence, such as sexual harassment, domestic violence, intimate partner violence, gender-related killings, including femicide, harmful practices such as child, early and forced marriage and female genital mutilation, as well as child and forced labour, trafficking in persons and sexual exploitation and abuse are pervasive, underrecognized and underreported, particularly at the community level. It expresses deep concern that women and girls may be particularly vulnerable to violence because of multidimensional poverty, disability and limited or lack of access to justice, effective legal remedies and psychosocial services, including protection, rehabilitation and reintegration, and to health-care services. It re-emphasizes that violence against women and girls is a major impediment to the achievement of gender equality and the empowerment of all women and girls and that it violates and impairs or nullifies their full enjoyment of all human rights and fundamental freedoms.

21.

The Commission recognizes that violence heightens women's and girls' risk of multidimensional poverty and economic hardship, exclusion and financial dependence. Poverty increases the risk factors for intimate partner violence due to amongst others reduced educational and employment opportunities and increased household stress. In turn, violence heightens women's risk of poverty and economic hardship because of the associated out-of-pocket health expenditures and loss of earnings, sexual harassment at work, violence at home or violence on the streets are unable to participate on an equal basis in the labour market, which translates into limited or no access to contributory social security benefits and a higher likelihood of experiencing poverty, violence and homelessness in old age, and recognizing further that the economic autonomy of women can expand their options for leaving abusive and violent relationships.

22.

The Commission is deeply concerned by the magnitude of various forms of violence, including commercial sexual exploitation, child pornography, also known as child sexual abuse material, rape, sexual abuse, domestic violence, trafficking in persons and the use of information and communication technology and social media to perpetuate violence against women and girls, and the significant physical, sexual, psychological, social, political and economic harm it causes throughout their life course, infringing on their rights and freedoms, in particular for those in public life.

Trafficking

23.

The Commission recognizes that poverty, unemployment, lack of socioeconomic opportunities, and pervasive gender inequality are among the underlying causes that make women and girls vulnerable to trafficking. It expresses serious concern over the significant and enduring trafficking of women and girls, recognizes that trafficking in persons disproportionately affects them, and stresses the need for Member States to enact or update national laws and establish comprehensive policies, programmes and other measures that provide for the protection of trafficked women and children from revictimization and appropriate assistance and protection in the best interests of the child. It further stresses the importance of coordinating both national and international cooperation to enhance the positive effects of all anti-trafficking efforts.

Women's and Girls's Participation

24.

The Commission acknowledges that despite the critical role of women and girls in achieving the 2030 Agenda, they continue to often be excluded from key decision-making processes at all levels; and stresses the importance of their full, equal and meaningful participation in this regard. The Commission recognizes that investing in the capacities of women and girls is important for them to reach their full potential as well as in reducing poverty, food insecurity, malnutrition and inequalities, and in achieving higher productivity and boosting social returns in terms of health and lower infant mortality.

Girls

25.

The Commission also recognizes that the empowerment of and investment in girls, and the strengthening of their voice, agency, leadership are key factors in breaking the cycle of gender inequality and multiple and intersecting forms of discrimination, violence and poverty and that such empowerment and investment are critical, inter alia, for sustainable development, peace, security, democracy and inclusive economic growth.

Gender norms and stereotypes

26.

The Commission stresses the urgency of eliminating persistent historical and structural inequalities, including economic inequalities, racism, racial discrimination, xenophobia and related intolerance, as well as stigmatization, deeply rooted in gender stereotypes, discriminatory laws, policies and negative social norms, unequal gendered power relations, the unequal distribution sharing of unpaid

care and domestic work and sexual and gender-based violence. It expresses concern that these inequalities lead to multiple and compounding deprivations, including by being denied a decent standard of living, food security, nutrition and adequate housing. It further acknowledges that such deprivations are among the root causes of the feminization of poverty and constrain, or severely limit women's access to land, property, resources, labour market social protection systems and public services, including universal health services and quality education.

Education

27.

The Commission recognizes that, despite gains in providing access to education, girls are still more likely than boys to remain excluded from education. It also recognizes that among the gender-specific barriers to girls' equal enjoyment of their right to education are the feminization of poverty, child labour undertaken by girls, child, early and forced marriage, female genital mutilation, early and repeat pregnancies, all forms of gender-based violence, including sexual violence and harassment on the way to and from and at school, in their technology-mediated environment, the lack of safe and adequate sanitation facilities, including for menstrual hygiene management, the disproportionate share of unpaid care and domestic work performed by girls and gender stereotypes and negative social norms that lead families and communities to place less value on the education of girls than that of boys and may influence the decision of parents to allow girls to attend school.

28.

The Commission reaffirms the commitment to continue to increase investment in inclusive and equitable quality education and lifelong learning opportunities for all, including early childhood education, youth and adult literacy programmes and initiatives, digital education, cultural education, education for sustainable development, digital technologies for education, skills enhancement, affordable higher education and vocational training, and in this regard emphasizes the importance of addressing the shortage of qualified teachers and inadequate curricula, school equipment and infrastructure.

29.

The Commission expresses concern about the unequal pace of social and economic development and access to education within and among countries and the structural and systemic barriers, inter alia, gender stereotypes and negative social norms and the disproportionate share of unpaid care and domestic work, undermining the ability of women and girls to securely access equitable and quality education and to become equipped with the knowledge, awareness and skills for their social empowerment and women's economic empowerment, especially in developing countries, including the least developed countries, and small island developing States and African countries.

Health

30.

The Commission reaffirms that the right to the enjoyment of highest attainable standard of physical and mental health, without distinction of any kind, is crucial for gender equality and the empowerment of women, including their economic empowerment and full, equal and meaningful participation and leadership in public and private life. It recognizes that the provision of safe water, sanitation, hygiene, waste and electricity services is fundamental for achieving universal health

coverage, strengthening primary health care, improving quality care, as well as reducing costs of health associated infections and spread of antimicrobial resistance. It is deeply concerned that progress in reducing maternal mortality has stagnated in recent years, with almost 800 maternal deaths every day from preventable causes related to pregnancy and childbirth, a global maternal mortality ratio of 223 per 100,000 live births, and almost 95 per cent of these deaths occurring in low and lower-middle-income countries. It also recognizes that the causes, experiences and consequences of poverty are gendered and that women and girls may have limited or no access to gender-responsive, safe, available, affordable, accessible, quality and inclusive health services including those related to mental health, maternal and neonatal health, menstrual health and hygiene management, sexual and reproductive health-care services, including for family planning, information and education. It recognizes the need for targeting and eliminating the root causes of gender inequality, discrimination, stigma and violence in health-care services.

Care, unpaid care and domestic work

31.

The Commission further recognizes that women and girls undertake a disproportionate share of unpaid care and domestic work, which limits women's ability to participate in decision-making processes and occupy leadership positions and poses significant constraints on women's and girls' education and training, and on women's economic opportunities and entrepreneurial activities, including in addressing poverty and strengthening institutions and financing with a gender perspective. It stresses the need to recognize and adopt measures to reduce, redistribute and value unpaid care and domestic work by promoting the equal sharing of responsibilities between women and men within the household and by prioritizing, inter alia, sustainable infrastructure, social protection policies and accessible, affordable and quality social services, including care services, childcare and maternity, paternity or parental leave.

32.

The Commission recognizes that the predominant role of women in unpaid care is a key contributor to their greater propensity to poverty due to the higher likelihood of career interruptions, part time employment, lower earnings, concentration in the informal sector, and also recognizing that unpaid care and domestic work are particularly challenging for women experiencing multidimensional forms of poverty, including those who are often time- and income poor, and who often have limited access to critical time-saving infrastructure such as water, sanitation and electricity.

33.

The Commission stresses that Member States, who bear the main responsibility for social integration and social inclusion, should foster a care society in which all receive the care and the basic social services they need, including through poverty eradication measures, labour policies public services and gender-responsive social protection programmes, as well as promote the rights and wellbeing of all, and promote their active participation of every member of society based on the principles of equality and non-discrimination.

Social protection

34.

The Commission also recognizes that universal access to social protection plays a central role in reducing inequality, eradicating poverty in all its forms and dimensions, accelerating the achievement of gender equality and the empowerment of all women and girls and promoting opportunities for women's full and effective participation and decision-making in public life as well as the elimination

of violence. It also recognizes that social protection policies must include a gender perspective, including the principle that everyone has the right to an adequate standard of living, health and well-being of themselves and their families, including food, clothing, housing, medical care, necessary social services and education, and that parenthood and childhood are entitled to special care and assistance. It further recognizes that social protection systems can make a critical contribution to the fulfillment of human rights for all, including for women and girls living in poverty, in particular those in vulnerable situations and subject to discrimination.

Infrastructure

35.

The Commission expresses concern that certain aspects of mobility and transportation, including inaccessible platforms, overcrowded carriages or poorly lit stops can create barriers for women and girls and can expose them to violence, including attacks, harassment and other threats to their safety, limiting their ability to move freely and safely in the public sphere, including to and from work and school. The Commission is also concerned that women and girls are particularly at risk while collecting household water and fuel and when accessing sanitation facilities outside their homes. It reaffirms the importance of safe, affordable, accessible, age-, gender- and disability-responsive and sustainable land and water transport systems and roadways that meet the needs of women and girls, and the commitment to enable meaningful participation of women and girls in social and economic activities by integrating transport and mobility plans into overall rural, urban and territorial plans and promoting a wide range of transport and mobility options. It further recognizes the importance of improving public services and sustainable infrastructures and technology, including in rural areas, such as transportation, access to safe water and sanitation facilities, in order to enhance the safety of women and girls.

Gender digital divide

36.

The Commission emphasizes that efforts to close the gender digital divide and ensure that no one is left behind in the digital economy and society must be expanded and grounded in digital equity, as new technological developments can perpetuate existing patterns of poverty, inequality and discrimination in the absence of effective safeguards and oversight, including in the algorithms used in artificial intelligence-based solutions. It notes that addressing gender and other bias in technology can contribute to the eradication of poverty in all its forms and dimensions, including extreme poverty, and, in particular, the feminization of poverty, and that therefore a gender-responsive approach should be taken in the design, development, deployment and use of digital technologies related policies with full respect for human rights. It encourages all relevant stakeholders to promote equal and affordable access to digital skills, connectivity and the Internet, using a multidimensional approach that includes speed, stability, affordability, language, training, capacity-building, local content and accessibility, including for persons with disabilities, , in order to ensure that the benefits of digital technologies are available to all women and girls, including on access to quality education, health-care services, decent work, affordable housing and social protection, especially for those in vulnerable situations.

Women and girls with disabilities

37.

The Commission recognizes that women and girls with disabilities are disproportionately affected by poverty due to barriers in societies such as discrimination, limited access to education and

employment and lack of inclusion in livelihood and other programmes. The Commission emphasizes the importance of taking into account the rights, participation, inclusion, perspectives and needs of women and girls with disabilities on an equal basis with others and to recognize disability as a cross-cutting issue in all relevant policy and programming and to translate these into concrete actions. It also stresses the need for measures to address the specific barriers they face, to promote their physical, emotional, psychosocial and financial resilience and to ensure all women's full, equal and meaningful participation and leadership, including in disaster response planning for emergency situations and evacuations, humanitarian emergency response and health-care services.

Indigenous women and girls

38.

The Commission further stresses the importance of the empowerment and capacity building of Indigenous women and girls and determining resources that target the well-being of Indigenous women and girls, in particular in the areas of poverty reduction, quality and inclusive education, health care, financial services, information and communications technologies, infrastructure, public services, employment, decent work and economic resources, including land and natural resources. It further stresses the importance of their full, meaningful and effective participation in developing policies and programmes as well as in the economy and the transmission of traditional, scientific and technical knowledge, languages and spiritual and religious traditions and practices, and decision-making processes at all levels and in all areas including through digital technologies, as well as productive employment and decent work for Indigenous women. It further acknowledges that the inherent diversity of these communities demands special attention, recognizing the intersectionality of the challenges they face.

Migrant women and girls

39.

The Commission underlines the importance of taking into account the root causes and consequences of migration, and acknowledging that poverty, in particular the feminization of poverty, underdevelopment, lack of opportunity, poor governance, conflict and environmental factors, are among the drivers of migration. It also recognizes the positive contribution of migrant women and girls and their potential to foster inclusive growth and sustainable development in countries of origin, transit and destination, underlining the value and dignity of women's labour, in all sectors, including in care and domestic work, while recognizing the contribution of women migrant workers to the development of their families, inter alia, through the delivery of remittances. It also encourages appropriate steps to ensure their full, equal and meaningful participation in the development of local solutions and opportunities, as well as efforts to improve public perceptions of migrants and migration, and to address the special situation and vulnerability of migrant women and girls, particularly migrant women employed in the informal economy and in less skilled work, to abuse and exploitation, underlining in this regard the obligation of States to protect, respect and fulfil the human rights of all migrants.

Older women

40.

The Commission recognizes the challenges related to the enjoyment of all human rights that older women face in different areas and that those challenges require in-depth analysis and action to address protection gaps, and recognizes the need to promote and ensure the full realization of all human rights and fundamental freedoms for older women, including by progressively taking measures to combat age discrimination, neglect, abuse and violence, as well as social isolation and loneliness, to provide social protection, access to food and housing, health-care services, employment, information and communications technologies, including new technologies, assistive technologies, legal capacity and access to justice and to address issues related to social integration and gender inequality through mainstreaming the rights of older persons into sustainable development strategies, urban policies and poverty reduction strategies, bearing in mind the crucial importance of intergenerational solidarity for social development.

Rural women

41.

The Commission emphasizes that rural women’s poverty is directly related to the absence of economic opportunities and autonomy and the lack of access to economic and productive resources, quality education and support services and of women’s participation in the decision-making process, and recognizes that the lack of empowerment of rural women living in poverty as well as their exclusion from social and economic policies can place them at increased risk of violence that can impede their social and economic development, as well as the achievement of the Sustainable Development Goals. It further recognizes the important role and contribution of rural women in the eradication of poverty and in enhancing sustainable agricultural and rural development, as well as sustainable fisheries. It highlights the importance of ensuring that the perspectives of all rural women and girls are taken into account and that women, and girls as appropriate, fully and equally participate in the design, implementation, follow-up and evaluation of policies and activities that affect their livelihoods, well-being and resilience.

Strengthening institutions for gender equality

42.

The Commission recognizes that public institutions can drive pro-poor, inclusive and gender responsive economic policies. and that women’s participation in these institutions is essential to combat gender bias and stereotypes both in policy making and policy outcomes. It further recognizes that ministries of finance determine the scope and direction of national fiscal policy, but often have limited capacity to analyse the gender impacts of fiscal policy including taxation and spending. It acknowledges that national mechanisms for gender equality and the empowerment of women and girls are important institutional actors that coordinate cross-sectoral policy development, that they can transform public policy values and responsiveness of public institutions, and that they are often limited in their effectiveness, as they are under-resourced and lack political authority.

43.

The Commission recognizes that fighting corruption at all levels and in all its forms is a priority and that corruption is a serious barrier to effective resource mobilization and allocation and diverts resources away from activities that are vital for poverty eradication and sustainable development, which may undermine efforts to achieve gender equality and the empowerment of all women and girls.

Financing for gender equality

44.

The Commission recognizes that the twenty-first century requires an international development finance system that is fit for purpose, conducive to gender equality and the empowerment of all women and girls, and equipped to meet the policy challenges of developing countries, including lower- and middle-income developing countries, particularly in Africa, which face higher borrowing costs and high debt service payments. It further stresses that in order to create a stable, sustainable, and inclusive international financial architecture, bold, ambitious, and gender-responsive reforms are needed. It is deeply concerned about the negative impacts of the global economic and financial crises on the realization of all human rights, including for women and girls, and also acknowledges that there are long-standing gaps, weaknesses and inequalities within the international financial system, which remains active in the context of multiple, compounding financial and economic crises.

45.

The Commission recognizes that high debt service payments place huge pressures on developing countries, including low and middle-income, make them more vulnerable, and affect the fiscal space available for essential social spending on poverty eradication in all its dimensions and forms and on the provision of basic public services, such as health care, education, social protection, on which women and girls living in poverty depend. It emphasizes that while domestic public resources continue to be the primary source of financing for public goods and services, and help reduce inequality through redistribution, those efforts need to be supported by an enabling economic environment and strengthened international cooperation. It also recognizes that debt servicing, graft and corruption, illicit financial flows, including corporate tax evasion and avoidance, and international economic inequality, drain vital tax revenues, for investing in policies and programmes aimed at eradicating poverty affecting women and girls, including multi-dimensional poverty.

46.

The Commission recognizes that all women and girls play a vital role as agents of change for development. It acknowledges that financial exclusion and lack of access to financial services intensifies women's poverty. Furthermore, women-owned and women-led enterprises are often confronted with major barriers to equally accessing financing, including exclusion from financial institutions or insufficient access to financial services, as well as access to skills development training on micro -, small and medium-sized enterprises, while women with informal microbusinesses are confronted with even greater barriers in equally accessing financing and financial services and are more vulnerable to economic shocks. The Commission recalls that the 2030 Agenda and the Addis Ababa Action Agenda, inter alia, sets out policies, the adoption and implementation of which seek to increase financial inclusion, and to ensure that policy and regulatory environments support financial market stability, integrity and the promotion of financial inclusion in a balanced manner and with appropriate consumer protection, working towards the strengthening of financial literacy, capacity development for developing countries and full and equal access to formal financial services for all, including women living in poverty.

47.

The Commission reaffirms that achieving gender equality, empowering all women and girls, and the full realization of their human rights are essential to achieving sustained, inclusive and equitable economic growth and sustainable development. It reiterates the need for gender mainstreaming, including targeted actions and investments in the formulation and implementation of all financial, economic, environmental and social policies, as well as the need for adopting and strengthening sound policies and enforceable legislation and transformative actions for the promotion of gender equality

and women's and girls' empowerment at all levels to ensure women's equal rights, access and opportunities for participation and leadership in the economy and to eliminate gender-based violence and discrimination in all its forms.

48.

The Commission emphasizes the special importance of predictable, timely, effective, comprehensive and durable solutions to the debt problems of developing countries to promote their economic growth and development, and to create fiscal space for investing to address women's and girls' poverty. It also stresses the need to continue to assist developing countries that were not part of the existing debt relief initiatives, in avoiding a build-up of unsustainable debt and in implementing resilience measures so as to reduce the risk of relapsing into another debt crisis, taking into account the challenges posed by the global economic environment and risks for debt sustainability in a growing number of developing countries and avoid large debt burdens that may create constraints on mobilizing the resources needed to achieve the Sustainable Development Goals, and eradicating women's and girls' poverty.

49.

The Commission welcomes the Secretary-General's efforts to address the SDG financing gap through an SDG stimulus to rapidly scale up financing to accelerate progress towards the Goals, including inter alia through tackling the high cost of debt and risk of debt distress; enhancing support to developing countries; massively increasing affordable and long-term financing for development issued by multilateral development banks; and expanding contingency financing to countries in need. It calls for the need to mobilizing resources equitably and targeting investments and policies towards achieving gender equality and the empowerment of all women and girls and ending women's and girls' poverty, and moving towards care of people and planet. It also recognizes that for all countries, public policies and the mobilization and effective use of domestic resources, underscored by the principle of national ownership, are central to our common pursuit of sustainable development, including achieving the sustainable development goals. It further recognizes our common goals and common ambitions to strengthen international development cooperation and maximize its effectiveness, transparency, impact and results and it will advance the Secretary-General's proposal, in a timely manner, through discussions at the United Nations as well as other relevant forums and institutions.

Civil Society

50.

The Commission welcomes the major contributions of civil society organizations, especially women's, young women's, girls', youth-led, grass-roots and community-based organizations, rural, indigenous and feminist groups, women human rights defenders, women journalists and media professionals and trade unions in promoting and protecting the human rights of all women and girls, placing their interests, needs and visions on local, national, regional and international agendas and in the design, implementation, monitoring and evaluation of measures to achieve gender equality and the empowerment of all women and girls, including in addressing poverty and strengthening institutions and financing with a gender perspective. It expresses concern that such civil society organizations face many challenges and barriers to full, equal and meaningful participation and leadership, including diminishing funding, as well as violence, harassment, reprisals directed at, and threats to the physical security of, their members.

Men and boys

51.

The Commission recognizes the importance of the full engagement of men and boys as agents and beneficiaries of change, and as strategic partners and allies in the achievement of gender equality and the empowerment of all women and girls in addressing poverty and strengthening institutions and financing with a gender perspective in order to combat and eliminate the gender stereotypes, sexism and negative social norms that fuel discrimination and all forms of violence, including sexual and gender-based violence, and undermine gender equality, while noting the ongoing need to educate children from a young age regarding the importance of gender equality, human rights, treating all people with dignity and respect and promoting a culture of peace, non-violent behaviour and respectful relationships.

Family-related policies

52.

The Commission recognizes the critical contributions of women to their families and communities. It recognizes the importance of implementing family-friendly and family-oriented policies aimed at, inter alia, achieving gender equality and the empowerment of all women and girls by addressing poverty and strengthening institutions and financing with a gender perspective. The Commission further recognizes that the sharing of family responsibilities creates an enabling family environment for women’s economic empowerment in the changing world of work, and that, in particular, women’s contribution to the home, including unpaid care and domestic work, which is still not adequately recognized, generates human and social capital that is essential for social and economic development.

Sex-disaggregated data and gender statistics

53.

The Commission is concerned that the lack of disaggregated and gender statistics on poverty, is limiting the capacity of policymakers to effectively address women and girls’ poverty and the multidimensional deprivations women and girls face. Without robust systems and methods, countries cannot estimate costs and allocate and spend resources to implement pro-poor laws and policies, including those that support ending poverty in all its dimensions. It recognises that addressing poverty requires informed decision-making based on the open exchange and dissemination of disaggregated and individual-level, gender-responsive measurement of multidimensional poverty to rapidly progress towards ending poverty and to achieve SDG 1 and 5 by 2030.

Chapeau

54.

The Commission urges governments at all levels and as appropriate, with the relevant entities of the United Nations system and international and regional organizations, within their respective mandates and bearing in mind national priorities, and invites civil society, inter alia, women’s organizations, youth-led organizations, feminist groups, faith-based organizations, the private sector and national human rights institutions, where they exist, and other relevant stakeholders, as applicable, to take the following actions:

Integrate a gender perspective into financing for development commitments

Normative frameworks

(a)

Take action to fully implement existing commitments and obligations with respect to the achievement of gender equality and the empowerment of all women and girls and the full and equal enjoyment of their human rights and fundamental freedoms without discrimination of any kind, including in addressing poverty and strengthening institutions and financing with a gender perspective;

(b)

Consider ratifying or acceding to, as a matter of particular priority, the Convention on the Elimination of All Forms of Discrimination against Women and the Convention on the Rights of the Child, and the Optional Protocols thereto, limit the extent of any reservations, formulate any such reservations as precisely and as narrowly as possible to ensure that no reservations are incompatible with the object and purpose of the Conventions, review their reservations regularly with a view to withdrawing them, withdraw reservations that are contrary to the object and purpose of the relevant Convention and implement the Conventions fully by, inter alia, putting in place effective national legislation and policies;

(c)

Consider ratification of and, for those that have done so, implementation of the fundamental conventions of the International Labour Organization, and note the importance of other relevant international labour standards, namely the Social Security (Minimum Standards) Convention, 1952 (No. 102), the Social Protection Floors Recommendation, 2012 (No. 202) and the Transition from the Informal to the Formal Economy Recommendation, 2015 (No. 204) of the International Labour Organization, as well as the Domestic Workers Convention, 2011 (No. 189), on decent work for domestic workers, of the International Labour Organization, the ILO Convention 190 and take into account the accompanying recommendation No. 206, in order to contribute to the addressing women's poverty;

(d)

Fulfill existing commitments and obligations related to financing for **achieving** gender equality and the empowerment of **all** women and girls **and the full realization of their human rights** under **the Monterrey Consensus, the Doha Declaration on Financing for Development**, the Addis Ababa Action Agenda and its follow-up processes, including **the need for gender mainstreaming, including targeted actions and investments in the formulation and implementation of all financial, economic, environmental and social policies, and** adopt and strengthen sound policies and enforceable legislation and transformative actions for the **achievement** of gender equality and women's and girls' empowerment at all levels, to ensure **all** women's equal rights, access and opportunities for **their full, equal, and meaningful** participation at **decision-making** and leadership levels in the economy and to eliminate gender-based violence and discrimination in all its forms **to achieve sustained, inclusive and equitable economic growth and sustainable development;**

Gender equality and poverty

(e)

Take measures to address the feminization of poverty, and eradicate poverty in all its forms and dimensions, including extreme poverty, which is indispensable for women's economic empowerment and sustainable development, and to ensure access to health services and education for children living

in poverty in order to break the cycle of intergenerational poverty, by implementing, comprehensive, participatory, gender-responsive poverty eradication strategies that address social, structural and macroeconomic issues in order to ensure an adequate standard of living for women and girls, including through social protection systems, access to public services and sustainable infrastructure.

(f)

Calls upon the international community to create and sustain effective partnerships to support developing countries in their efforts to eradicate poverty in all its forms and dimensions, including extreme poverty, and to achieve gender equality and the empowerment of all women and girls, improving tax systems, promoting access to financial services, enhancing productive capacity, entrepreneurship, creativity and innovation, encouraging the formalization and growth of micro-, small and medium-sized enterprises and promoting full and productive employment and decent work for all, particularly women.

(g)

Emphasize the need to link policies on economic, social and environmental development to ensure that all people, in particular women and children living in poverty and in vulnerable situations, benefit from inclusive economic growth and development, in accordance with the goals of the Monterrey Consensus of the International Conference on Financing for Development, the Doha Declaration on Financing for Development and the Addis Ababa Action Agenda of the Third International Conference on Financing for Development;

(h)

Adopt an intersectional lens to examine the impact of poverty, including extreme poverty and multidimensional poverty, on different groups of women and girls, including those facing multiple and intersecting forms of discrimination, such as those living in poverty and experiencing food insecurity, women who are unemployed or with low incomes, girls who lack access to formal education, women and girls living in rural, remote or maritime areas, women and girls who are refugees and asylum seekers, internally displaced, stateless or migrants, women and girls of African descent, women and girls belonging to ethnic, racial and religious minorities, women and girls with disabilities, Indigenous women and girls, and older women;

(i)

Implement comprehensive, participatory, gender-responsive poverty eradication policies and invest in approaches supported by evidence that address systemic barriers and structural root causes of gender inequalities to ensure an adequate standard of living for women and girls, and improve their living conditions to promote the realization of their full potential, and enable women's advancement and their equal participation in decision-making, including through full and productive employment and decent work, comprehensive and universal social protection, social services, public and financial services and sustainable infrastructure, as well as the development of national financial inclusion strategies;

(j)

Ensure that all development strategies are people-centered, gender-responsive, respect human rights, including the right to development, have a particular focus on the poorest, most vulnerable and those furthest behind, especially women living in poverty, work towards ending the structural barriers to women's and girls' equal access to economic resources and comply with States' obligations to respect,

protect and fulfil the human rights of **all women and girls living in poverty, especially those facing multiple and intersecting forms of discrimination.**

Climate Change

(k)

Urge States to strengthen the full, equal and meaningful participation of women in all levels of decision-making on environmental action, including in science, technology, research and development; strengthen, protect and preserve local, indigenous and traditional knowledge and practices in different sectors, improving climate resilience and expanding women's and girls' access to adequate and safe facilities and infrastructure, including for menstrual health and hygiene, especially in disaster relief and humanitarian situations; address the challenges posed by climate change, environmental degradation and natural disasters that affect women and girls in particular, and emphasize the importance of gender mainstreaming in developing and implementing national policies and plans related to the United Nations environmental Conventions and the Sendai Framework for Disaster Risk.

(l)

Provide national mechanisms for gender equality and entities responsible for climate change, environmental and disaster risk management and reduction with adequate human and financial resources to ensure that a gender perspective is integrated into the design, implementation, and evaluation of relevant policies, programmes and projects; facilitate adequate and simplified financing for and build the capacities of, including technology transfer, women's, grassroots women's and youth organizations and Indigenous women leading local adaptation and mitigation efforts; and promote the provision of quality public goods and services that benefit women and girls experiencing poverty by strengthening debt sustainability in climate finance, including through increasing grants and concessional loans to developing countries for climate action from a diverse contributor base.

Women in emergency situations

(m)

Ensure that the perspectives of women, and girls as appropriate, are taken into account in armed conflict and post-conflict situations and in humanitarian emergencies and that they effectively and meaningfully participate, on equal terms with men, in the design, implementation, follow-up and evaluation of policies and activities related to conflict prevention, peace mediation, peacebuilding and post-conflict reconstruction, as well as take into account the perspective of women and girls who are internally displaced and who are refugees; and ensure that the human rights of all women and girls are fully respected and protected in all response, recovery and reconstruction strategies and that appropriate measures are taken to eliminate all forms of violence and discrimination against women and girls in this regard;

(n)

Ensure adequate resources, including flexible and rapid financing to women's rights and women-led organizations, including in armed conflict and post-conflict situations and in humanitarian emergencies, aimed at enhancing capacities to prevent conflict, respond to crises and emergencies,

support socioeconomic recovery and political participation of women and girls and seize key peacebuilding opportunities;

Discrimination

(o)

Promote and enforce non-discriminatory laws, social infrastructure and policies for sustainable development, as well as enable the full, equal **and meaningful participation and leadership of women in all their diversity, including young women, in all spheres and levels of public and political life** and their equal access to **policy and decision-making processes, and combat gender bias and stereotypes.**

(p)

Eliminate all forms of discrimination **and marginalization, including those exacerbated by extreme poverty and hunger**, against all women and girls and implement targeted measures **and universal social protection interventions** to address multiple and intersecting forms of discrimination and ensure that all women and girls enjoy equal access, both in law and in practice, to **comprehensive and universal gender-responsive** social protection, public **and financial** services, **productive resources** and sustainable infrastructure, which can, inter alia, contribute to the eradication of poverty in all its forms and dimensions, including extreme poverty and, in particular, the feminization of poverty, and to the reduction of inequalities through the adoption, where needed, of laws and comprehensive policy measures and their effective and accelerated implementation and monitoring, ensuring women's **full and productive employment and decent work** and **women's and girls' access to justice and accountability for violations and abuses** of their human rights **and fundamental freedoms, including in armed conflict and post-conflict situations and in humanitarian emergencies**; and ensure that the provisions of multiple legal systems, **at all levels** comply with international human rights obligations;

Violence against women and girls

(q)

Eliminate, prevent and respond to all forms of violence against all women and girls in public and private spaces, online and offline, such as sexual and gender-based violence, including domestic violence, gender-related killings, including femicides, all harmful practices, including child, early and forced marriage and female genital mutilation, sexual exploitation and abuse and sexual harassment, as well as trafficking in persons and modern slavery and other forms of exploitation, through multisectoral and coordinated approaches to investigate, prosecute and punish the perpetrators of violence and end impunity, and take appropriate measures to create a safe, enabling and violence-free working environment for women, including by ratifying key international treaties that provide protection against gender-based violence and sexual harassment;

(r)

Enact or strengthen and enforce laws and policies to eliminate all forms of violence, discrimination and harassment against women of all ages in the world of work, in public and private spheres, and provide means of effective redress in cases of non-compliance; ensure safety for women in the workplace; address the multiple consequences of violence and harassment, considering that violence against women and girls is an obstacle to gender equality and women's economic empowerment; and,

if applicable, develop measures to promote re-entry of victims and survivors of violence into the labour market;

Trafficking

(s)

Take appropriate measures to raise public awareness about the risks of trafficking in persons, including women and girls, and the factors that make women and girls vulnerable to trafficking, and discourage, with a view to eliminating, the demand that fosters all forms of exploitation, including sexual exploitation and forced labour;

Unilateral measures

(t)

Refrain from promulgating and applying any unilateral economic, financial or trade measures not in accordance with international law and the Charter of the United Nations that impede the full achievement of economic and social development, particularly in developing countries;

Women's leadership and participation

(u)

Ensure the full and **equal and meaningful** representation of women in all their diversity, **and access to leadership and participation in decision-making processes at all levels, including in economic policy, budget and financial processes, as well as political and public institutions and in designing and implementing poverty eradication policies** to address institutional gender biases and promote gender responsive, pro-poor, **human-rights based economic and social** policy action;

(v)

Ensure equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance; and remove all structural barriers, inter alia, legal, institutional, economic, social or cultural, that prevent the participation of women and girls;

(w)

Urges States, the organizations of the United Nations system and non-governmental organizations to accelerate their efforts and to provide adequate resources to promote the full, equal and meaningful participation of women in all decision-making bodies at the highest levels of government and in the governance structures of international organizations, including by eliminating gender stereotyping in appointments and promotions, to build women's capacity as agents of change and to empower them to participate actively and effectively in the design, implementation, monitoring, evaluation and reporting of national sustainable development, poverty eradication and environmental policies, strategies and programmes;

Young women

(x)

Promote the full, equal and meaningful participation and leadership of young women and adolescent girls, in decision-making processes in the context of addressing poverty and strengthening institutions and gender responsive financing, including by addressing the gender-specific barriers, such as sexual and gender-based violence, child, early and forced marriage and adolescent pregnancy, as well as an unequal distribution of unpaid care work that cause adolescent girls to fare worse than adolescent boys at higher poverty thresholds;

Women's employment, economic independence and empowerment

(y)

Promote women's economic independence, including employment, and eradicate the persistent and increasing burden of poverty on women by addressing the structural causes of poverty through changes in economic structures, ensuring equal access for all women, including those in rural areas, as vital development agents, to productive resources, opportunities and public services;

(z)

Prioritize labour and employment policies that respect relevant International Labour Organization standards and ensure women's economic empowerment and protect and promote all women's right to work and rights at work, including by enhancing their full and productive employment, ensuring minimum wage legislation, supporting the transition from informal to formal work in all sectors, and ensuring equal access to decent work and productive and financial resources, by, inter alia, eliminating occupational segregation, discriminatory social norms and gender stereotypes, and violence and sexual harassment, discriminatory practices in career advancement, addressing structural barriers to facilitate their full and equal participation in the labour market and decision-making and ensure their access to leadership positions in the public and private sectors; protect women against abuse and discrimination, including during pregnancy and maternity, facilitating the recruitment, promotion and retention of women in all sectors, including sustainable energy, fisheries, forestry, agriculture and tourism, and in the context of automation and digitalization, including through temporary special measures, policies on care work, in addition to universal social protection policies, the promotion of work-life balance, and the right to organize and bargain collectively to advance gender equality;

(aa)

Urge States to scale up efforts to accelerate the transition of women from informal employment to formal employment, including access to decent work in all sectors, equal treatment in the workplace, wages that allow for an adequate standard of living, equal pay for work of equal value, extended social protection and quality and affordable childcare and parental and other leave, care services for older persons and persons with disabilities, in addition to social protection policies, and work-life and work-family balance, and take measures to address unsafe and unhealthy working conditions that can characterize work in the informal economy by promoting occupational safety and health protection to workers in the informal economy; and significantly invest in the care economy as a source of decent employment and improving women's labour force participation;

(bb)

Implement gender-responsive policies and programmes and support access to inclusive finance and implement policies to ensure equal access to credit, social security, access to markets, skills, technology, rural infrastructure, and networks finance to support women entrepreneurs, women-led and women-owned businesses, as well as women-owned micro-, nano-, small and medium-sized enterprises, women in the informal economy, and women engaged in agricultural activities by promoting women’s financial literacy and ensuring equal access to credit and inclusive finance, and ensuring social protection for women in the informal sector; as well as addressing biases, and discriminatory policies and social norms; and providing equal access to technologies that are safe, affordable and accessible, identifying and addressing barriers facing women in entrepreneurship, providing targeted support, business and leadership training to women and promoting role models of women in business;

“Access to inclusive finance” preferred to “equal access to inclusive finance” to avoid redundancy.

Women’s right to work

(cc)

Eliminate occupational segregation by addressing structural barriers, multiple and intersecting forms of discrimination, gender stereotypes and negative social norms, promote women’s participation and equal access to the labour market and, through education and training, support women to diversify their educational and occupational choices, including in emerging fields and growing economic sectors, such as science, technology, engineering and mathematics as well as information and communications technology, and recognize the value of sectors that have large numbers of women workers;

(dd)

Promote legal, administrative and policy measures that strengthen unemployment protection schemes and ensure women’s full and equal access to pensions, including access to income security for older women, through contributory and/or non-contributory schemes that are independent of their employment trajectories, and reduce gender gaps in coverage and benefit levels;

(ee)

Encourage the private sector to contribute to the fulfillment of the right to just and favorable conditions of work, to develop and strengthen workplace environments and institutional practices that value all workers and offer them equal opportunities to reach their full potential, including through ensuring that gender equality and gender mainstreaming are considered a necessary dimension of human resources management, advance gender equality through ensuring women’s, including women living in poverty, full and productive employment and decent work, equal pay for equal work or work of equal value, and equal opportunities, as well as prevent and protect discrimination and harassment including sexual harassment, sexual exploitation, abuse and gender-based violence in the workplace in line with the UN Guiding Principles on Business and Human Rights;

Women’s access to economic and productive resources

(ff)

Enact legislation and undertake legislative and administrative reforms to realize the equal rights of all women and girls, including rural women and women in remote areas and on islands, to economic and productive resources, and eliminate any barriers, legal inconsistencies and discriminatory policies and laws, where they exist, that impede women’s equal rights and women’s economic

empowerment, by realizing their right to work and rights at work, building their capacities and skills to manage enterprises and cooperatives, facilitating formalization and ensuring their financial and digital inclusion and equal access to natural resources and economic and productive resources, as well as their access to ownership and control over land and other forms of property, credit, financial services, appropriate new technologies, inheritance rights, including diverse types of land tenure, and natural resources;

(gg)

Take measures to prevent, detect, address and end economic violence, including limiting women's access to credit, funds, healthcare, employment, and education and excluding women from financial decisions and denying women's rights with regard to property ownership, land and inheritance or independent living or travel, and address practices and stereotypes that undermine their land rights, including in the context of customary and traditional systems, which often govern land management, administration and transfer in rural areas, and ensure equal access to justice and legal assistance in this regard, including to protect the rights of widows within inheritance regimes and with regard to the allocation of marital property, and to ensure women's legal capacity and equal rights with men to conclude contracts;

(hh)

Develop financial and digital literacy and financial education programmes for women and girls, as well as specific assistance programmes and advisory services to promote the economic skills of all women and girls, including rural women and girls, in banking, modern trading and financial procedures;

(ii)

Take measures to improve the financial inclusion and financial literacy of women and girls and their full and equal access to formal financial service, financial resources, and financial products, including timely and affordable credit, loans, savings, insurance and remittance transfer schemes, to adopt, pursue or review their national financial inclusion strategies, in consultation with relevant stakeholders, to consider including financial inclusion as a policy objective in financial regulation, to integrate and mainstream a gender perspective into finance sector policy and regulations;

(jj)

Develop gender-responsive strategies to end the structural barriers to women's and girls' equal access to economic and financial services, information, and resources, to encourage financial institutions, such as commercial banks, development banks, agricultural banks, microfinance institutions, mobile network operators, agent networks, cooperatives, postal banks and savings banks, to provide access to financial products, services and information to women and girls, including rural women and girls, and further encourage the use of innovative tools and platforms, including online and mobile banking, payment platforms and digitalized payments, and the expansion of peer learning and experience-sharing and capacity-building among countries and regional organizations, as well as mutual cooperation and collaboration between financial inclusion initiatives towards accelerating the achievement of gender equality and the empowerment of women and girls;

Education

(kk)

Promote, respect, **protect and fulfil** the right to education for **all** women and girls **in all their diversity** throughout the life course and at all levels, especially for those who have been left furthest behind, **in**

particular for girls living in poverty including in armed conflict and post-conflict situations and in humanitarian emergencies, and address and eliminate gender disparities, including by protecting and investing in public education systems and infrastructure including access to electricity, safe water, sanitation and hygiene, eliminating barriers and discriminatory laws and practices using transformative approaches that tackle the root causes of gender inequalities, including by, providing universal access to safe inclusive, equal and non-discriminatory quality education, including free and compulsory primary and secondary education, [including comprehensive sexuality education] promoting lifelong learning opportunities for all, eliminating female illiteracy and promoting financial and digital literacy, ensuring that all women and girls including adolescent girls have equal access to leadership training, career development, scholarships and fellowships; creating conditions for gender-responsive, safe and inclusive digital learning environments, strive to ensure the completion of early childhood, primary and secondary education and expand higher education and vocational and technical STEM education and training for all women and girls, and foster, as appropriate, intercultural and multilingual education for all, recognise traditional and ancestral knowledge and practices for Indigenous women and girls; strengthen and intensify efforts to prevent and eliminate all forms of school-related gender-based violence and harassment against girls; and address negative social norms and gender stereotypes in education systems;

(ll)

Promote and invest in quality, equitable and inclusive education, lifelong learning, reskilling, and vocational training and studies for women and girls; strive to expand vocational and technical education for all women and girls, including pregnant teenagers and young mothers, as well as single mothers, to enable them to continue and complete their education, and provide catch-up and literacy education, including digital literacy education, and education for those who did not receive formal education, as well as special initiatives for keeping girls in school through early childhood, primary, secondary and tertiary education, to ensure that they acquire the knowledge and skills to attain high-quality jobs in the digital and sustainable economy;

Health

(mm)

Take concrete measures to realize the right to the enjoyment of the highest attainable standards of physical and mental health for all women and girls **including adolescent girls, and in conflict and humanitarian settings, reduce out-of-pocket spending that further exacerbates the situation of women experiencing poverty and ensure access to, including through universally accessible primary health care and support services and social protection mechanisms, gender-responsive, safe, available, affordable, accessible, quality and inclusive health-care services, including those related to mental health, maternal and neonatal health, menstrual health and hygiene management post-menopausal health and all communicable and non-communicable diseases, including HIV and AIDS, and ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes including adequate information and services about contraceptives, and recognize that women with physical and mental health problems are more vulnerable to experiencing sexual and gender based violence and that violence is a risk factor for mental and chronic health problems;**

(nn)

Take measures to significantly reduce maternal, perinatal, neonatal, infant and child mortality and morbidity and increase access to quality health services before, during and after pregnancy and childbirth for all women, including women living in poverty, through providing antenatal and postnatal care, sufficient numbers of skilled birth attendants and adequately supplied birthing facilities interventions such as improving transportation and health-care infrastructure, to ensure that women and adolescent girls can access emergency obstetric services, and training and equipping community health workers, nurses and midwives to provide basic prenatal and postnatal care and emergency obstetric care, inter alia, by providing voluntary, informed family planning and empowering women and adolescent girls, to identify risk factors and complications of pregnancy and childbirth and facilitating their access to health facilities, including in addressing poverty and strengthening institutions and financing with a gender perspective;

(oo)

Make greater investments in and promote decent work with adequate remuneration for women working in the health and social sectors, particularly in rural and remote areas, enable safe working environments and conditions, effective retention and equitable and broad distribution of the health workforce, and strengthen capacities to optimize the existing health workforce, including by expanding rural and community-based health education and training and strengthening health professional education in both the institutional and instructional dimensions, to create a more effective and socially accountable health workforce;

(pp)

Ensure universal access to sexual and reproductive health and reproductive rights, in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences, including universal access to sexual and reproductive health-care services, including for family planning, information and education and the integration of reproductive health into national strategies and programmes, and recognizing that the human rights of women include their right to have control over and decide freely and responsibly on all matters related to their sexuality, including sexual and reproductive health, free of coercion, discrimination and violence, as a contribution to the achievement of gender equality and the empowerment of women and the realization of their human rights, including in addressing poverty and strengthening institutions and financing with a gender perspective;

(qq)

Increase financial investments in quality, affordable, resilient and accessible public health-care systems and facilities and in safe, effective, quality, essential and affordable preventive, diagnostic, curative and rehabilitation services, as well as in health technologies, including digital health technologies and digital tools developed for women's and girls' health and well-being, including sexual and reproductive health-care services, as well as to address all communicable and non-communicable diseases, including HIV and AIDS, and waterborne and neglected tropical diseases, and provide information on nutrition and healthy lifestyles, including through community outreach and private sector engagement, and with the support of the international community, with a view to supporting each country's path towards achieving universal health coverage for all women and girls, including those living in poverty;

(rr)

Develop policies and programmes with the support, where appropriate, of international organizations, civil society and non-governmental organizations, giving priority to formal, informal and non-formal education programmes, including scientifically accurate and age-appropriate comprehensive education that is relevant to cultural contexts and that provides adolescent girls and boys and young women and men in and out of school, consistent with their evolving capacities, and with appropriate direction and guidance from parents and legal guardians and with the best interests of the child as their basic concern, with information on sexual and reproductive health and HIV prevention, gender equality and women's empowerment, human rights, physical, psychological and pubertal development and power in relationships between women and men, to enable them to build self-esteem and foster informed decision-making, communication and risk reduction skills and to develop respectful relationships, in full partnership with young persons, parents, legal guardians, caregivers, educators and health-care providers, in order to, inter alia, enable them to protect themselves from HIV infection and other risks;

Care, unpaid care and domestic work

(ss)

Recognize that unremunerated work, including unpaid care and domestic work, plays an essential role in improving the well-being in the household and in the functioning of the economy as a whole, promote shared responsibility between adult members within the household with respect to care and household work,–and adopt and implement legislation and policies, such as maternity, paternity, parental and other leave schemes, increased flexibility in working arrangements, such as part-time work, without reductions in labour and social protection, and all appropriate measures to promote the reconciliation of work and family responsibilities, the facilitation of breastfeeding for working mothers, through the provision of infrastructure, technology and public services, including accessible, affordable and quality social services, childcare and care facilities for children and other dependents; reduce and redistribute women's and girls' disproportionate share of unpaid and domestic work, including through sustained investments in the care economy and take steps to measure the value of this work in order to determine its contribution to the national economy;

Social protection

(tt)

Provide social protection systems, public services and sustainable infrastructure that support the productivity and economic viability of women's work and protect women, especially those working in the informal economy, in rural and urban areas take measures to address unsafe and unhealthy working conditions by promoting occupational safety and health protection for workers, promote employment and social protection rights for all workers, including in precarious work, in line with the ILO conventions and recommendations, as well as fair wages and equal pay for work of equal value is crucial, notably in low-paid sectors where women are overrepresented, such as care and health care;

(uu)

Establish or strengthen inclusive and gender-responsive **comprehensive, universal** social protection systems, including floors, to ensure full access to social protection for all **women and girls, including those**

living in poverty without discrimination of any kind, and take measures to progressively achieve higher levels of protection, including **for those working in the informal economy and facilitating the transition from informal to formal sustainable and decent work as women are overrepresented in the informal economy which is often more insecure and offers less protection in terms of labour rights, social benefits such as pension, health insurance or paid sick leave, and leaves women to work for lower wages in unsafe conditions and at higher risk of violence, sexual harassment and abuse in the world of work;**

(vv)

Invest in equitable, high quality, **inclusive, affordable** and accessible public services, **including in access to housing, food and nutrition, health and medical support, and essential services, safe water and sanitation, including menstrual health and hygiene and sexual and reproductive health-care services, as well as affordable energy and digital technologies,** which has proven to be effective in promoting the rights of all women **and girls**, including those living in poverty, and achieving gender equality, and increase public investment to support the development of human capabilities, **address** unpaid care work and support decent work for **all** women, while recognizing that public spending on social infrastructure produces positive spillover benefits and enhances productivity of the economy **and financial independence of women;**

Gender digital divide

(ww)

Significantly increase public and private sector investment in evidence-based initiatives aimed at **eliminating** the gender digital divide, **especially for women, adolescent girls and girls living in poverty** and build more inclusive **and diverse** innovation ecosystems to promote safe and gender- responsive innovation for gender equality and the **rights and** empowerment of all women and girls, including by using innovative finance mechanisms **and tools, inter alia, mobile banking, payment platforms and digitalized payment** and developing specialized financing instruments to strengthen women's, **including women living in poverty,** entry into **growth** and retention in the digital economy;

(xx)

Enhance efforts to achieve universal and affordable connectivity, expand digital learning and literacy and facilitate access to information and communications technology for women and girls, and policies to promote equal, safe and affordable access to information and communications technology as well as safety in digital spaces for all women to enhance their productivity and mobility in the labour market, working towards closing digital divides, including the gender digital divide, and ensure that programmes, services and infrastructure are adaptable and suited to tackling different technological barriers; and strive particularly to remove barriers and provide support for non-users and the least connected in the context of addressing poverty and strengthening institutions and financing with a gender perspective;

Women and girls with disabilities

(yy)

Take measures to protect and promote the rights of all women and girls with disabilities, including by addressing all barriers that prevent or restrict their full, equal and meaningful participation in

decision-making and in the design, management, resourcing and implementation of policies and programs addressing poverty, as well as strengthen institutions and financing with a gender perspective, including in relation to health, including sexual and reproductive health, quality education, distance learning, productive employment and decent work, including remote work, for women with disabilities, and rehabilitation and other independent living support services and assistive technologies that enable women to maximize their well-being and realize their independence and autonomy;

Indigenous women and girls

(zz)

Respect, protect and fulfill the rights of all Indigenous women and girls by addressing the multiple and intersecting forms of discrimination and barriers they face, including eliminating and preventing all forms of violence and higher rates of poverty, limited food security, forced displacement and the loss of territories, limited access to information and communications technologies, infrastructure, financial services, education and employment, and ensuring their access to health care, public services, the Internet and digital services, quality and inclusive education, and Indigenous women's employment, decent work and economic resources, including land and natural resources, and promoting their full and effective participation in the economy, and in decision-making processes at all levels and in all areas, taking into account the free, prior and informed consent of Indigenous Peoples and their ancestral knowledge and practices, and recognizing their cultural, social, economic and political contributions to climate change and mitigation and adaptation, environmental action and disaster resilience, priorities and the preservation, revitalization and promotion of their languages, as well as the transmission of their traditional, scientific and technical knowledge;

Women migrants

(aaa)

Recognize the significant contributions and leadership of women in migrant communities in fostering inclusive growth and sustainable development, including to address poverty; and take appropriate steps to promote their full, equal and meaningful participation in the development of local solutions and opportunities, and to recognize the importance of protecting labour rights and a safe environment for women migrant workers in all sectors, including those in care, domestic work and informal employment, including through fair and ethical recruitment and the prevention of exploitation, and to ensure safe, orderly and regular migration, as well as labour mobility, and take steps to remove obstacles that may prevent the transparent, safe, unrestricted and expeditious transfer of remittances of migrants to their countries of origin or to any other countries, including, where appropriate, by reducing transaction costs and implementing woman-friendly remittance transfer, savings and investment schemes, including diaspora investment schemes, in conformity with applicable national legislation, and to consider, as appropriate, measures to solve other problems that may impede women migrant workers' access to and management of their economic resources;

Older women

(bbb)

Promote and protect the rights of older women and increase their resilience by ensuring their equal access to social, legal, digital and financial services, infrastructure, health care, social protection, adequate economic and financial resources, education, lifelong learning and training, including

vocational training, protection from violence and abuse in digital contexts and their full, meaningful and equal participation in decision-making and public life;

Rural women

(ccc)

Take measures to adopt or develop legislation and policies that provide rural women with access to land and support women’s cooperatives and agricultural programmes, including for subsistence agriculture and fisheries, and strengthen efforts to empower rural women as important actors in achieving food security and improved nutrition, ensuring that their right to food is met, including by supporting rural women’s participation in all areas of economic activity, including commercial and artisan fisheries and aquaculture, promoting decent working conditions and personal safety, facilitating sustainable access to and use of critical rural infrastructure, land, water and natural resources, and local, regional and global markets, and valuing rural women’s, including Indigenous women’s, African descent women’s traditional and ancestral knowledge and contributions to the conservation and sustainable use of terrestrial and marine biodiversity, for present and future generations;

Widows, single, divorced women

(ddd)

Dismantle discriminatory financial practices that hinder the financial autonomy of women, in particular single, widowed, or divorced women, financial requirements mandating women to have a male cosigner to access financial services;

Implement gender-responsive economic and social policies and strengthen public institutions

Strengthening institutions for gender equality

(eee)

Strengthen authority, operational and technical capacities and resources for national mechanisms for gender equality and the empowerment of women and girls to support gender-responsive approaches and gender mainstreaming in sectoral ministries and public agencies, including labour, economic and financial government agencies, and into the design, delivery and evaluation of financing policies and policies and plans aimed at enhancing access to quality basic services for all women, particularly women living in poverty;

(fff)

Implement gender-responsive policies to prevent and combat all forms of corruption and ensure resources are directed towards pro-poor, gender-responsive quality public infrastructure; and public services and social protection thereby promoting gender equality, as women living in poverty, in particular, are disproportionately affected given their reliance on public services;

Expand a fiscal space for investments to end poverty for women and girls

Financing for Gender Equality

(ggg)

Expand fiscal space and strengthen institutions towards **ensuring good governance and** supporting economic and societal **policies, programmes and initiatives** to end women's and girls' poverty, **including extreme poverty and intergenerational poverty**; secure sustainable development and **establish or re-establish trust in public institutions**, by shifting towards new development strategies grounded in a comprehensive vision of human rights, **including the right to development**, focused on reducing systemic risks and structural inequalities, and centered on the care of people and planet; **and urgently take comprehensive and targeted measures to address the root causes and challenges of poverty in all its forms and dimensions, including extreme poverty, hunger and all forms of malnutrition, in the light of their negative impacts on sustainable development, through integrated, coordinated and coherent strategies** at all levels;

(hhh)

Encourage steps towards reforms that ensure a stable, sustainable and inclusive international financial architecture, with its business models and financing capacities fit for purpose, equitable and responsive to the financing needs of developing countries; and broaden and strengthen the voice and participation of developing countries in international economic decision-making, norm-setting and global economic governance, so as to create an enabling global economic environment, including by scaling up of development finance through the reform of the international financial institutions and multilateral development banks, to significantly increase resources for ending women's and girls' poverty and the feminization of poverty.

(iii)

Encourage measures aimed at strengthening the global financial safety net to promote access to **sustainable** financing for countries in need to invest in ending women's and girls' poverty **in all its forms and dimensions, including extreme poverty, and throughout their life course**;

(jjj)

Strengthen standards and regulatory frameworks on the labelling **and performance** of gender and other thematic bond issuances to ensure **accountability and** demonstrable, additive and **measurable** impact;

Gender-responsive public finance management

(kkk)

Take concrete steps to support and institutionalize a gender-responsive approach to public financial management, including gender-responsive budgeting and tracking across all sectors of public expenditure, to address gaps in resourcing for gender equality and the empowerment of women and girls, and ensure that all national and sectoral plans and policies for gender equality and the empowerment of women and girls are fully costed and sustainably resourced to ensure their effective implementation;

(lll)

Increase transparency in the **planning, budgeting and financing** process, **and adopt practices and measures to implement a gender-responsive planning and budgeting, to identify potential gender impacts of budget decisions, target budget allocations towards policies and programmes for**

advancing gender equality and the empowerment of all women and girls, and develop and strengthen methodologies and tools to monitor and evaluate investments for gender equality;

(mmm)

Foster **the full, equal and meaningful participation of all women, in diverse situations and conditions, and women-led and feminist organizations** in budget processes through open budgets, community and citizen **participation in** monitoring of service delivery, **including transparency in the process and outcomes of gender responsive budgeting** and **ensure accountability in the implementation of gender mainstreaming, social protection programs, and services;**

(nnn)

Strengthen gender analysis in national, **subnational** and local **planning and** budgetary processes to enable governments to cost, allocate and invest in policies and programmes that **inter alia** address **all women's and girls' poverty including by developing effective tools for gender analyses that are embedded in policy and decision-making processes, and by increasing the number and capacity of human resources specialized in gender impact assessment of fiscal policies in ministries of finance;**

Gender equality and taxation

(ooo)

Ensure all efforts towards inclusive, effective international tax cooperation **include a** focus on combating tax evasion and avoidance and curbing illicit financial flows, to **expand fiscal space for** directing resources to end women's and girls' poverty **throughout their life course; and encourage countries, in accordance with their national capacities and circumstances, to work together to strengthen transparency and adopt appropriate policies, including multinational enterprises reporting country-by-country to tax authorities where they operate; access to beneficial ownership information for competent authorities; and progressively advancing towards automatic exchange of tax information among tax authorities as appropriate, with assistance to developing countries, especially the least developed, as needed;**

(ppp)

Ensure tax systems do not inadvertently reinforce gender biases in society, including inter alia by assessing the impact of taxes on gender, with a focus on promoting women's access to work and resources, and encouraging steps to increase the progressivity of tax policies with a focus on taxing those with the highest ability to pay, including via wealth and corporate taxation, and preventing regressive taxation that disproportionately impacts women with low or no incomes;

(qqq)

Take concrete steps towards eliminating the practice of gender-based price differentiation, also known as the "pink tax", which contributes to feminisation of poverty, whereby goods and services intended for or marketed to women and girls cost more than similar goods and services intended for or marketed to men and boys;

(rrr)

Encourage the allocation of subsidies and tax incentives to pro-poor, gender-responsive policies and programmes **for the eradication of poverty and promote gender equality;**

Gender equality and debt relief

(sss)

Initiate concrete steps toward **the improvement of existing international** debt workout mechanisms to address sovereign debt restructuring **with the aim of avoiding insufficient debt relief and measures that curtail public spending on essential services, which are essential for women and girls living in poverty, and through coordinated policies aimed at fostering debt financing, relief, restructuring and sound management to enhance fiscal space for investments that address poverty, including for women and girls poverty;**

(ttt)

Take steps to ensure any conditionalities in debt relief initiatives and debt restructuring packages **do not** exacerbate gender inequalities, **poverty and its burden on women;**

Foster new development strategies towards sustainable economies and sustainable societies

International trade

(uuu)

Encourage championing programmes that advance the cause of increasing the capacity of women-led businesses and the exports of women-led entrepreneurs, underscoring that the multilateral trading system should contribute to the achievement of the Sustainable Development Goals, providing policy space for national development objectives, poverty eradication and sustainable development, consistent with relevant international rules and countries' commitments, and promote export-led growth in the developing countries through, inter alia, preferential trade access for developing countries, targeted special and differential treatment that responds to the development needs of individual countries, in particular least developed countries, and the elimination of trade barriers that are inconsistent with World Trade Organization agreements at its core, as well as meaningful trade liberalization and resolve to support key initiatives.

Sovereignty

(vvv)

The Commission reaffirms that the implementation of the Beijing Declaration and Platform for Action and the recommendations in these Agreed Conclusions, including through national laws and the formulation of strategies, policies, programmes and development priorities, is the sovereign responsibility of each State, in conformity with all human rights and fundamental freedoms, and the significance of and full respect for various religious and ethical values, cultural backgrounds and philosophical convictions of individuals and their communities should contribute to the full enjoyment by women of their human rights in order to achieve equality, development and peace.

International and regional cooperation

(www)

Strengthen international and regional cooperation, including North-South, South-South and triangular cooperation, bearing in mind that South-South cooperation is not a substitute for, but rather a complement to, North-South cooperation, and invite all States to enhance South-South and triangular cooperation focusing on shared development priorities, including by **implementing effective and targeted capacity-building in developing countries and exchanging best practices to support national plans to implement all the Sustainable Development Goals** with the involvement of all relevant multiple

stakeholders in government, civil society and the private sector, while noting that national ownership and leadership in this regard are indispensable for the achievement of gender equality and the empowerment of all women and girls **and the realization of their human rights** and for improving their lives and well-being **in the context of addressing poverty and strengthening institutions and financing with a gender perspective**;

(xxx)

Encourage Member States and relevant United Nations organizations and other stakeholders to mainstream gender perspectives into agricultural policies and projects and to focus on closing the gender gap by, inter alia, encouraging gender-balanced investments and innovation in small-scale agricultural production and distribution, and a gender-responsive value chain supported by integrated and multisectoral policies, in order to improve women's productive capacity and incomes, strengthen their resilience and achieve equitable access to all forms of financing, markets and networks, labour-saving technologies and agricultural technology information and know-how, equipment, decision-making forums and associated agricultural resources to ensure that agriculture, food security and nutrition-related programmes and policies take into consideration the specific needs of all women and the barriers that women face in accessing agricultural inputs and resources;

(yyy)

Urge developed countries to fully implement their respective official development assistance commitments including the target of 0.7 per cent of their gross national income for official development assistance to developing countries and the target of 0.15 to 0.20 per cent of their gross national income for official development assistance to the least developed countries, and encourage developing countries to build on the progress achieved in ensuring that official development assistance is used effectively to help meet development goals and targets, through investments for gender equality and the empowerment of women and girls living in poverty;

(zzz)

Strengthen international cooperation to support efforts to build capacity in developing countries, towards re-enforcing their national tax systems including through enhanced official development assistance (ODA), taking into account the needs and priorities of developing countries;

Engage and finance women's organizations and collectives

Women's and girls' organizations

(aaaa)

Support the important role of civil society actors in the promotion and protection of human rights of all women and girls, including the right to development, the full, effective and accelerated implementation of the Beijing Declaration and Platform for Action and the outcome of the twenty-third special session and in implementation of the 2030 Agenda, and in advocating for the economic empowerment of women; integrate a gender perspective into the creation of a safe and enabling environment for the defense of human rights and advocacy for poverty eradication, to prevent discrimination, violations and abuses against them, such as threats, harassment, violence and

reprisals and combat impunity in this regard, including through prompt and impartial investigation and establishing accountability;

(bbbb)

Increase public and private financing and strengthen monitoring and accountability at the national, regional and international levels for robust, sustainable, flexible, multi-year financing and adequate resource for girls'- , youth- and women's-led organizations, feminist groups, women's cooperatives and enterprises and networks, prioritizing local community-level initiatives, including in fragile and conflict-affected situations, to advocate for women's right to work and rights at work and to make greater contributions to eliminating poverty and ensuring economic empowerment of all women and girls; as well as make positive changes to challenge gender discrimination and biased social norms, promote gender equality and participation through affirmative action and progressive laws, and empower all women and girls living in poverty;

(cccc)

Promote a safe and enabling environment for all civil society actors and increase resources and support, including funding, for grass-roots, local, national, regional and global women's and civil society organizations so that they can fully contribute to the eradication of poverty, women's economic empowerment and advocate for women's right to work and rights at work;

(dddd)

Implement policies that ensure the full, **equal**, effective, and meaningful participation of **cooperatives and collectives, associations, workers' organisations** and unions of women workers, both employed and self-employed, in **labor** policy and programme design and implementation; **and support collectives, associations, and unions of women workers to advocate for full, productive, and decent work and mediate access for all women, particularly women living in poverty, to entitlements and service delivery;**

(eeee)

Support women's collectives, **cooperatives** and associations to advocate for **protecting and promoting the rights to freedom of association, peaceful assembly and collective bargaining so as to, inter alia, enable all women workers to organize, join and participate at all levels in unions, workers' and employers' organizations, cooperatives and business associations, trade unions and associations and support tripartite collaboration among Governments, employers and women workers and their organizations, including trade unions or other representative organizations, to prevent and remove barriers to gender equality and the empowerment of women in the world of work, promote decent work, sustainable use of natural resources and mediate access for women living in poverty to entitlements and service delivery to enhance accountability;**

(ffff)

Support the important role of civil society actors **and organizations, trade unions and national human rights institutions** in promoting and protecting the human rights and fundamental freedoms of all women **and girls in particular those living in poverty, including their rights to development**, and take steps to protect **them**, including women human rights defenders, **women's, young women's, girls', youth-led, grass-roots and community-based organizations, rural, Indigenous and feminist groups, women**

journalists and media professionals and trade unions as well as those working on issues related to the environment, indigenous land, and natural resources and integrate a gender perspective into the creation of a safe and enabling environment for the defense, **protection and promotion** of human rights and **fundamental freedoms** and to prevent discrimination **in all its forms**, violations and abuses against them, such as **online and offline** threats, harassment, violence and reprisals; and combat impunity by **ensuring** that violations or abuses are promptly and impartially investigated and that those responsible are held accountable;

Engagement with men and boys

(gggg)

Fully engage men and boys as agents and beneficiaries of change, and as strategic partners and allies in achieving gender equality and the respect of the rights and fundamental freedoms of all women and girls, by understanding and addressing the root causes of gender inequality, such as unequal power relations, gender stereotypes and practices that perpetuate discrimination against women and girls; designing and implementing national policies and programmes that address the roles and responsibilities of men and boys, including the equal sharing of responsibilities between women and men in care and domestic work; ensuring the enforcement of child support laws; and transforming, with the aim of eliminating, negative social norms that condone violence against women and girls and attitudes by which women and girls are regarded as subordinate to men and boys;

Family-related policies

(hhhh)

Confront family poverty and social exclusion by investing in family-oriented policies addressing the multidimensional aspects of poverty, focusing on education, health, employment, social security, livelihoods and social cohesion, paying special attention to gender-sensitive social protection measures, work-family balance and intergenerational solidarity, child allowances for parents and pension benefits for older persons and protecting, supporting and empowering women and girls, and to share good practices in those areas;

Enhance multidimensional poverty data and statistics

Improve data and statistics

(iiii)

Strengthen the capacity **building and coordination of national statistical offices and government institutions, through **financial, technical and human resources from all sources, for developing countries** to collect, analyse, disseminate and use **disaggregated data and gender statistics** on multidimensional poverty, **which affects resource and consumption and production patterns, inter alia, so as to measure progress on experiences of poverty of all women and girls and inform the conception, design, implementation, monitoring and evaluation of evidence-based policies and programs on poverty and sustainable development;****

(jjj)

Continue developing and enhancing standards and methodologies at the national and international levels to improve the collection, analysis and dissemination of gender statistics and data on the formal and informal economy, inter alia, on women's poverty, income and asset distribution within households, unpaid care work, women's access to, control and ownership of assets and productive resources, and women's participation at all levels of decision-making, so as to measure progress for women's economic empowerment, to ensure access to high-quality, reliable and timely data disaggregated by income, sex, age, race, ethnicity, marital status, migration status, disability, geographical location, educational level and other characteristics relevant in national contexts;

(kkkk)

Increase the collection and use of data on social norms and power related to decision-making, as well as on women's participation, leadership and decision-making in policy and programme design and implementation, including how women's engagement impacts policymaking, which affects resource and consumption and production patterns, in policy and programme design;

(llll)

Strengthen and support representative, meaningful citizen-generated data to raise awareness of poverty risks and surface challenges faced by all women and girls living in poverty particularly those in vulnerable situations and strengthen opportunities to use data for national planning purposes, to promote transparency and to demand accountability and to help design, hand in hand with affected groups and civil-society, poverty eradication measures and programmes;

(mmmm)

Strengthen cooperation with civil society and other stakeholders in the systematic collection and analysis of comprehensive and disaggregated data to address challenges faced by women and girls living in poverty to inform policy and program design, implementation and assessment, including in the areas of social inclusion, decent employment creation and inequality reduction, and increase opportunities to use data to demand accountability.

(nnnn)

Consider new metrics beyond Gross Domestic Product to comprehensively measure and recognise] the value and contribution of unpaid care work to economic and social progress

(oooo)

Develop new disaggregated and gender-sensitive measures of progress on sustainable development that complement or go beyond gross domestic product, taking into account existing initiatives, to have a more inclusive approach to international cooperation including in the consideration of informing access to development finance and technical cooperation;

Closing paragraphs

55.

The Commission recognizes its primary role for the follow-up to the Beijing Declaration and Platform for Action, in which its work is grounded, and stresses that it is critical to address and integrate gender equality and the empowerment of all women and girls throughout national, regional and global reviews of the

implementation of the 2030 Agenda for Sustainable Development and to ensure synergies between the follow-up to the Beijing Platform for Action and the gender-responsive follow-up to the 2030 Agenda.

56.

The Commission calls upon the United Nations system entities, within their respective mandates, and other relevant international financial institutions and multi-stakeholder platforms to support Member States, upon their request, in their efforts to achieve gender equality and the empowerment of all women and girls in addressing poverty and strengthening institutions and financing with a gender perspective.

57.

The Commission calls upon the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) to continue to play a central role in promoting gender equality and the empowerment of all women and girls and in supporting Governments and national gender equality mechanisms, upon their request, in coordinating the United Nations system and in mobilizing civil society, the private sector, employers' organizations and trade unions, and other relevant stakeholders, at all levels, in support of the full, effective and accelerated implementation of the Beijing Declaration and Platform for Action and the gender-responsive implementation of the 2030 Agenda for Sustainable Development towards achieving gender equality and the empowerment of all women and girls in addressing poverty and strengthening institutions and financing with a gender perspective.